

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1-25. (canceled)

26. (currently amended) A method of manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other and sides composed of pleat-shaped side surfaces connecting the side edges of the pair of flat surfaces ~~connecting the side edges of the pair of flat surfaces~~ and tucked in the pair of flat surfaces, comprising the steps of:

a. transferring a pair of flat films in such a manner that the flat films are opposed to each other in a vertical direction and form the front and back surface of the bag;

b. inserting side films between said pair of flat films so as to extend in a direction perpendicular to the transfer direction of said flat films and forming the side surfaces of said gusset bag, the side films each comprising a combination of V-shaped films opposed to each other;

c. forming a strip-shaped film by placing the pair of flat films opposed to each other;

d. sealing the flat films and the side films;

e. forming an open surface at both ends of the side films and the flat films, forming an open surface made by tucking in each V-shaped side film at a gore crease from a point on the crease selected as a base point to an end of each V-shaped side ~~film~~ film in a direction counter to the original crease and forming a convex edge in an inward direction of the gusset bag at a line connecting two corners at the ends of each V-shaped side film or the proximity thereof and said base point to thereby form an open surface at end of each of the side film and the flat film;

f. attaching, to each end of the flat films, a zipper tape or a V-shaped bottom film extending in a direction in parallel with the transfer direction of the flat films;

g. sealing together the zipper tape and/or V-shaped bottom film, the side films and the flat films; and

h. cutting the strip-shaped film along a prescribed cutting line located between at least two gusset bags to form the side films as side surfaces of two gusset bags located adjacent each other in front and back in the transfer direction of the strip-shaped film so as to form gusset bags in two rows to the left and right of the prescribed line.

27. (previously presented) A method of manufacturing a gusset bag according to claim 26, wherein at least one end of each side film does not extend to the longitudinal edges of the

flat films, said at least one end of each side film is square, and the step of sealing together the zipper tape and/or V-shaped bottom film and the flat films includes sealing the flat films along the longitudinal edges thereof.

28. (previously presented) A method of manufacturing a gusset bag according to claim 26, further comprising the steps of: cutting a material at a center thereof into two halves; and separating the two halves into the pair of upper and lower flat films comprising said pair of flat surfaces before execution of the transferring step (a).

29. (currently amended) A method of manufacturing a gusset bag having front and back surfaces composed of a pair of flat surfaces opposed to each other and sides composed of pleat-shaped side surfaces connecting the side edges of the pair of flat surfaces ~~connecting the side edges of the pair of flat surfaces~~ and tucked in the pair of flat surfaces, comprising the steps of:

- a. transferring a pair of flat films in such a manner that the flat films are opposed to each other in a vertical direction and form the front and back surface of the bag;
- b. inserting side films between said pair of flat films so as to extend in a direction perpendicular to the transfer direction of said flat films and forming the side surfaces of

said gusset bag, the side films being formed before the step of insertion from a pair of boat-shaped films opposed to each other, the boat-shaped films being prepared by folding a rectangular film at a center line, forming a bottom crease, tucking in the film at the crease from a point on the crease selected as a base point to an end of the film in a direction counter to the bottom crease, and tucking in said film at lines connecting two corners at the ends of the film or the proximity thereof and the base point in an inward direction of the gusset bag form a convex edge;

- c. forming a strip-shaped film by placing the pair of flat films opposed to each other;
- d. sealing the flat films and the side films;
- e. forming an open surface at both ends of the side films and the flat films;
- f. attaching, to each end of the flat films, a zipper tape or a V-shaped bottom film extending in a direction in parallel with the transfer direction of the flat films;
- g. sealing together the zipper tape and/or V-shaped bottom film, the side films and the flat films; and
- h. cutting the strip-shaped film along a prescribed cutting line located between at least two gusset bags to form the side films as side surfaces of two gusset bags located adjacent each other in front and back in the transfer direction of the flat films, and cutting the strip-shaped film along a prescribed

line parallel with the transfer direction of the strip-shaped film so as to form gusset bags in two rows to the left and right of the prescribed line.

30. (previously presented) A method of manufacturing a gusset bag according to claim 29, further comprising the steps of: cutting a material at a center thereof into two halves; and separating the two halves into the pair of upper and lower flat films comprising said pair of flat surfaces before execution of the transferring step (a).